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REPORT

ON THE

ADMINISTRATION

OF THE

SALT DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1910-1911,

WITH

APPENDICES.

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From

R. E. ENTHOVEN, Esquire, C.I.E., I. C. S.,
Collector of Salt Revenue,
Bombay;

To

The Hon'ble Mr. H. O. QUIN, I. C. S.,
Commissioner of Customs, Salt, Opium, and Abkári,
Bombay.

Bombay, 26th July 1911.

Sir,

INTRODUCTORY.

I have the honour to submit the annual report on the administration of the Salt Department for the financial year 1910-11.*

Collector's office.

2. Mr. S. R. Arthur, I. C. S., was in charge of the Department till 7th June 1910 when he proceeded on leave to England, and was succeeded by Mr. A. L. M. Wood, I. C. S., who remained in charge of the Department till his death on 19th February 1911. Mr. H. G. Bulkley, Assistant Collector of Salt Revenue, Thána Range, held charge of the Collector's duties from 15th to the 28th February pending the appointment of a successor to the late Mr. Wood. Mr. E. G. L. Laird-MacGregor, I. C. S., took charge on the 1st March and remained in charge of the Department for the rest of the year.

Supervising staff.

3. The supervising staff consisted throughout the year, as before, of one Collector, ten Assistant Collectors and one Native Assistant.

Strength of the Department.

4. During the year under report the following changes were made in the subordinate establishment :—

(*a*) Under Government Resolution, Revenue Department, No. 10178, dated the 5th November 1909, the undermentioned changes were made in the Boat Establishment owing to the disposal of the launch "Flamingo" and the conversion of the schooner "Pelican" into a steamer :—

Decrease.

Boat establishment of the "Flamingo".

	Rs.
1 Engine driver	on 30
1 Tindal	on 20
2 Firemen	on 15 each
3 Lascars	on 13 „

Increase.

Boat establishment of the steamer "Pelican".

	Rs.
1 Engine driver	on 50
1 Tindal	on 30
4 Firemen	on 15 each
4 Lascars	on 14 „
3 „	on 14 „
	(8 monthly).

Boat establishment of the "Pelican".

	Rs.
1 Tindal	on 15
2 Lascars	on 10 each
12 „	on 10 „
	(8 monthly).

(*b*) Under Government Resolution, Revenue Department, No. 2115, dated the 2nd March 1911, the anomalous designations of the Inspector, Chembur, the Inspector, Pen Salt Works, and the Nakedar, Mátunga, were changed to Daroga and those of the Daroga Pen and Daroga Trombay, to Preventive Officer.

* The report follows the lines of previous reports, and is capable of much curtailment. I propose to submit shortly suggestions for its reduction, or abolition in favour of a triennial review.

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1909-10 being given for the purpose of comparison :—

	1909-1910.	1910-11.	Increase.	Decrease.
1. Number of supervising officers.	12	12	.....	.....
2. Number of subordinate establishment	5,896	5,887	.....	9
3. Number of tálukas ...	39	39	.....	.....
4. Number of salt-works ...	435	434	.....	1
5. Number of maunds of salt excised and imported by sea and land on payment of duty	1,15,05,092	1,15,04,460	.....	632
6. Number of maunds of salt delivered free and at nominal rate of duty ...	8,43,936	9,87,490	1,43,554	.....
7. Total number of maunds of salt excised imported, delivered free, or at nominal duty	1,23,49,028	1,24,91,950	1,42,922	.....
8. Total revenue ... Rs.	1,26,11,100	1,22,97,871	.....	3,13,229
9. Number of offences enquired into	170	135	.....	35

6. The financial results of the last year's administration, compared with those of the preceding four years, are exhibited below :—

Year.	Gross Receipts.	Expenditure.	Refunds.	Total of Expenditure and Refunds.	Net Receipts.	Percentage Charges on Gross Receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1906-1907 .	1,60,85,947 7 2	17,73,649 0 11	62,764 13 2	18,36,413 14 1	1,42,49,533 9 1	11 6 8
1907-1908 .	1,19,77,326 15 10	18,00,934 0 2	48,797 7 8	18,49,731 7 10	1,01,27,595 8 0	15 7 1
1908-1909 .	1,22,02,025 2 4	18,24,239 8 1	39,852 0 2	18,64,091 8 3	1,03,37,933 10 1	15 4 5
1909-1910 .	1,26,11,100 7 8	18,75,526 7 1	47,089 6 0	19,22,615 13 1	1,06,88,484 10 7	15 4 0
1910-1911 .	1,22,97,870 15 11	20,08,127 9 6	53,376 8 1	20,61,504 1 7	1,02,36,366 14 4	16 12 3

The percentage of charges on gross receipts during the year under report is slightly higher than in the previous year owing partly to a decrease in the collections on account of excise duty and partly to the revision of the pay of the clerical establishment.

SALT.

SALT.
General sources of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified under three heads :—

(1) Bárágrá or Rann Salt, made from brine-wells on the edge of the Lesser Rann of Cutch in the two ágars of Khárághodá and Udu, 6 miles apart, and jointly named the Pritchard Salt Works. These are Government property and worked departmentally.

(2) Sea-salt made within the Presidency. Of this the one factory of Dharásná, on the South Gujarát Coast near Bulsár, is both Government property and worked departmentally. The rest, with three exceptions, are grouped within a radius of 30 miles of Bombay City, and the few of them which are Government property are leased to private individuals for working; the majority are owned as well as worked privately.

(3) Imported salt, mostly from sea-salt-works in Goa territory.

Appendix G indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at a nominal duty of a pice per maund (to cover cost of establishment only) to 'Foreign Malabar', *i.e.*, to the States of Travancore and Cochin; and free of all duty to the States of Janjira, Cambay and Rádhanpur and the Estates of Pátri and Jhinjhuwáda on the Northern Frontier; also occasionally in replacement of duty-paid salt proved to have been lost at sea.

BARAGRA SALT.

DISTRIBUTION OF BARAGRA SALT.

Opening balance and year's produce.

8. The quantity of Bárágrá Salt in stock at the beginning of the financial year was 18¼ lákhs of maunds against 21½ lákhs at the beginning of the previous year. The produce during the year under report amounted to 31¼ lákhs of maunds, making with the quantity in stock a total of 49½ lákhs.

Removals.

9. The removals during the year amounted to 27½ lákhs of maunds against 27½ lákhs in 1909-10 and 27¼ lákhs of maunds in 1908-09. No important fluctuations in the quantities removed to other Provinces have occurred during the twelve months.

Distribution of Bárágrá salt.

10. The manner in which the issues of Bárágrá Salt were distributed during the year under report is shown in Appendix A.

Distribution considered according to destination.

Local consumption.

11. The issues for local consumption are given in detail in Appendix B. It will be seen that, compared with the removals during 1909-10, there has been an increase during the year under report in the removals to all places except Kaira, the Rewa Kántha Agency and Bombay, where a slight decrease is noticeable. The steady increase during the last few years in the removals to Cambay, the Gaekwar's territory and the Mahi Kántha Agency and the districts surrounding these Native States is the natural result of the arrangements made in 1905 for guarding and destroying the extensive natural salt formations in the Jambusar and Wágra tálukas. The small decrease in the removals to the Pálanpur Agency noticed last year is more than counterbalanced by the substantial increase in 1910-11. The continued increase in the removals to the Ahmedabad District is probably due to the increase of population, owing to the growth in the Mill industry, in that district.

12. For payment of duty, Salt Traders beyond the Presidency availed themselves of 20 treasuries and two Railway Stations against 21 treasuries and one Railway Station last year. No transactions took place at the Sehore treasury, whereas duty was again paid at the Jeruwakhera Station. The subjoined statement shows how the different systems of payment of duty on Bárágrá Salt have worked during the year under report compared with the previous year:

Names of places at which duty was collected.	1909-1910.	1910-1911.
	Maunds.	Maunds.
Head-quarters Office, Bombay, Main Stores, Khárágoda, Ahmedabad Depôt, and Broach Customs House	11,08,065	10,74,582
At Treasuries beyond the Presidency	10,56,192	10,98,333
At Stations on the Indian Midland Railway	15,651	11,424
Total ...	21,79,908	21,84,339

Loss and wastage.

13. The amount of salt written off as loss and wastage was half a lákh of maunds against nearly 2 lákhs in the year 1909-10. The decrease is partly due to the fact that the wastage of over half a lákh of maunds in the open stores which were not cleared till after the close of the financial year has not been taken into the accounts for 1910-11, and partly to the decrease in the reserve stock which necessitates the clearance of heaps earlier than before. The loss observed in the close stores was 1,241 against 10,301 maunds in 1909-10, and is attributable to trucks containing lighter salt or those not filled to the brim

having been selected for calculating the quantity stored daily during the storage of 1910. Taking into account the wastage found on clearance of the open stores, the percentage of loss and wastage works out to 2 37 against 4·04 in the previous year.

Stock at the close of the year.

14. The quantity of Bárágrá Salt in stock at the end of the financial year was 21¼ lákhs of maunds against 18¼ lákhs at the close of the previous year. If the 30¼ lákhs manufactured during the manufacturing season of 1910-11, but stored and brought to account after the close of the financial year, be added to that balance, the total stock amounts to 51½ lákhs. As a result of the efforts made during the last few years to restore the prescribed two years' reserve, the steady decline in stock has been checked since 1909-10, though the stock is still considerably below the average annual demand plus two years' reserve. During the last manufacturing season no additional pans were opened in the Khárághoda A'gar owing to the steady deterioration of brine. In the Udu ágar only 4 new pans could be opened without endangering the supply of brine to the older pans. It being no longer possible to increase the production by opening additional pans in the existing area, it is proposed to lay out a new Salt-Work, capable of producing about 8 lákhs of maunds, between Khárághoda and Udu. The scheme is now before Government, and if the requisite sanction is received in time to provide an adequate supply of water in the new work and to lay out a siding for the removal of salt to the stores, a beginning will be made on the new site with 50 pans next season.

Cost price.

15. The cost price of Bárágrá Salt including all charges remained the same as in the previous year, *viz.* 2 annas 6 pies per maund.

The manufacturing season.

16. The following table gives details of the manufacture of Salt at the Pritchard Salt-Works during the last two seasons :—

Salt Works.	Season.	Number of pans worked.	Total crop.	Average yield per pan.	Maximun yield per pan.
			Maunds.	Maunds.	Maunds.
Khárághoda	1909-10	255	14,90,625	5,846	10,057
	1910-11	255	15,06,492	5,908	9,867
Udu	1909-10	281	16,28,460	5,795	12,533
	1910-11	285	15,10,847	5.301	11,858
Total ...	1909-10	536	31,19,085	5,820	12,533
	1910-11	540	30,17,339	5,604	11,858

The smaller average yield per pan at Khárághoda, and especially at Udu, was due to the violent sand storm which swept the works in March last and destroyed a large quantity of the salt in the pans and affected its quality to a great extent. Had it not been for this storm and the untimely rainfall in April the crop of salt this year would have been more than 30 lákhs as the agrias worked most willingly under the constant and careful supervision of Khán Sáheb Ghulam Yassin Ghulam Mustapha, the Inspector in charge of the Pritchard Salt-Works. Brine was let into the first pan at Khárághoda on the 22nd October 1910 and into the last pan on the 1st December 1910. The first pan was cleared on the 27th March 1911 and the last pan on the 20th May 1911. At Udu brine was let into the first pan on the 22nd October 1910 and into the last on the 14th December 1910. The first pan was cleared on the 6th April 1911 and the last on the 6th June 1911.

17. The storage operations began on the 22nd April 1911 and ended on the 9th June 1911. The daily average of the storage was 61,578 maunds against 61,159 in the previous year. Owing to the partial failure of the cotton crop in Káthiáwár and Gujarát the paucity of labour at the stores was not so great as was expected but higher wages had to be paid to the labourers. The storage operations were retarded by great difficulties experienced in obtaining

the required number of labourers to heap the salt in the pans; but by the personal influence of the Inspector the agrias were induced to undertake this work themselves. The provision of an adequate supply of labour is becoming a serious problem. At the stores, the difficulties will be partially removed by the extension of the open stores recently sanctioned by Government, since, on the completion of the extension, open heaps will as far as possible be dispensed with. The strengthening of the sidings in the Pritchard Salt-Works in order to enable the Railway Company to use heavier engines for storage operations has been sanctioned by Government; and the work will be shortly taken in hand by the Railway Company.

Cost price paid to Agarias.

18. The quantity of salt on which cost price at 1 anna 6 pies per Indian Maund was paid to the agrias during the manufacturing season of 1910-11 was 28½ lákhs of maunds, and the amount paid for it was Rs. 2,68,732. This divided amongst 1,620 agrias gives Rs. 166 per head for a working season.

The Agency system.

19. The sales through the agencies within the Presidency are given in Appendix B. It will be seen that there has again been an increase all round in spite of the trade now being open to free competition. The removals by private traders to places served by the agencies was 1,224 against 894 Mds. in the previous year.

Water Supply.

20. The rainfall at Khárághoda during the year under report was 17·55 inches against 20·83 inches during the previous year. Unusual difficulty was experienced in connection with the water supply both in the village and in the agars, partly on account of insufficient rainfall and partly owing to the defects in the Khárághoda tank. The matter is receiving the attention of the Public Works Department.

Health of Khárághoda.

21. The vital statistics of the new Government village at Khárághoda during the year under report read as follows:—

There were 91 births or 38·2 per mille against 84 births or 35·29 per mille in the year 1909-10. The number of deaths was 80 or 33·6 per mille against 54 or 22·69 per mille in the previous year.

Population.

22. The population of the village was 2,376 during the year under report compared with 2,380 last year.

Khárághoda Dispensary.

23. The total number of patients treated at the dispensary was 4,510 against 4,927 during the previous year. The most common diseases were, as usual, malarial fever, conjuctivitis, diseases of the digestive system and of the skin. Chicken-pox prevailed in an epidemic form and there were three small-pox cases all of which proved fatal.

Advances to Agarias.

24. The total amount advanced to Agarias as Takávi during the year was Rs. 3,500 against Rs. 5,180 last year. The decrease is due to surplus amounts standing at credit.

SEA SALT.

Produce and sales.

25. The quantity of sea salt manufactured during the year was 99 lákhs of maunds against 95½ lákhs in the previous year, *i. e.*, an increase of 3½ lákhs, due partly to a favourable season and partly to improvements made in the several salt-works in the Uran Range by their respective Shilotris. The removals amounted to 93½ lákhs against 92 lákhs in the previous year. The increase of 1½ lákhs is attributed to a rise in the removals of nominal duty salt to Travancore and Cochin and in the issues of duty-free salt to the Fish-curing yards. This advance in the issues reduced the closing balance by 20,000 maunds to 7 lákhs of maunds.

Dharasna.

26. At the Government Salt-works at Dharasna the year opened with a balance of 97,044 maunds against 58,9.8 maunds in the previous year. The quantity manufactured during the year was 3 lákhs of maunds against 4¼ lákhs in the year 1909-10. The decrease of 1¼ lákhs is due chiefly to the undermentioned causes:—

(i) The low tides in the month of March in consequence of which sufficient brine could not be supplied to the pans.

(ii) Adverse winds which retarded the formation of salt ; and

(iii) The sudden and unexpected setting in of the rain a week earlier than usual in 1910.

The removals which were all for local consumption amounted to 3½ lákhs. The balance at the close of the year was 11,968 maunds against 97,044 last year.

Rest of the Presidency.

27. In the other salt-works, private and leased, the aggregate produce was 96 lákhs of maunds against 91 lákhs in the previous year, an increase of 5 lákhs which has already been explained in paragraph 25 above. The balance at the beginning of the year was 6¼ lákhs against 9½ lákhs in the previous year; and the issues were 90 lákhs against 88½ lákhs in 1909-10. The closing balance was 6,87,557 against 6,22,838 maunds. The Assistant Collectors, as usual, urged the Shilotries to commence manufacturing operations as early as possible, and instructed the Sarkarkuns to give every facility and encouragement to the Shilotries. The total out-turn has, as a result, increased by about 5 lákhs of maunds. In spite of the inducements offered, the Shilotries are not inclined to produce salt in excess of the anticipated demand, for fear of incurring loss by wastage during the following monsoon.

Distribution of sea-salt.

28. The quantities of sea salt which were removed for consumption within and without the Presidency from the sea-salt-works in the British territory during the year under report are compared with those of the previous year in Appendix D. It will be seen therefrom that there has been an increase of 81,593 maunds in the removals from salt-works near Bombay for consumption within and without the Presidency exclusive of foreign Malabar. The increase of 93,164 maunds in the issues to Foreign Malabar raises the total excess over the previous year's figures to 1,67,827 maunds.

Removals to Central Provinces.

29. There has been a decrease of 43,593 maunds in the removals of salt from salt-works near Bombay to the Central Provinces, which is partially counterbalanced by an increase of 25,359 maunds in the removals of Baragra salt.

Removals to Central India, Nizam's territory, Calcutta, Madras Presidency, Foreign Malabar and Mysore.

30. Compared with the large quantity of salt exported to the Nizam's territory every year the decrease of 16,397 maunds is insignificant and must be attributed to trade fluctuations. The decrease of 45,490 maunds in the removals to the Madras Presidency is the result of the unusally large quantity exported last year, noticed in paragraph 30 of the Report for 1909-10. Calcutta again shows an increase of 23,083 maunds due partly to the Swadeshi movement and partly to the production of a large quantity of refuse salt consumed in Bengal only. The increase in the case of Foreign Malabar is believed to be due to a greater demand for salt for industrial and agricultural purposes. The decrease in the removals to Mysore is merely a return to normal, the figures for the previous two years being in excess of the ordinary demand.

Umbergaon, Shiroda and Sanikatta.

31. Practically all the issues from Umbergaon, Shiroda and Sanikatta are for local consumption, and the variations in them are too slight to require explanation.

Loss and wastage.

32. The loss and wastage returned at Dharasna was 22,328 maunds against 26,804 in the previous year, 21,800 being due to over-estimation and 528 to moisture.

Rest of the Presidency.

33. At the other sea-salt-works the loss and wastage amounted to 5½ lákhs of maunds against 6 lákhs in the previous year, as shown below :—

	Maunds.
Wastage from moisture	84,388
Loss by over-estimation	4,46,712
„ by flood	75
„ by theft	40
„ by destruction of unsaleable refuse salt ...	11,667
	5,42,882

The percentage of loss and wastage is 5·3 against 6 in the previous year, which is satisfactory as indicating either better thatching of heaps or more accurate estimating of their contents.

34. The following table shows the maximum, the minimum and the average prices of salt of the Northern and Middle Konkan, Shiroda and Sanikatta Salt-works :—

	Northern and Middle Konkan.		Shiroda.		Sanikatta.	
	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund ...	0 10 0	0 12 0	0 6 0	0 6 0	0 6 0	0 6 0
Minimum do. ...	0 0 3	0 0 3	0 1 0	0 1 6	0 3 0	0 2 0
Average do. ...	0 1 11	0 2 0	0 3 5	0 3 9	0 3 6	0 2 11

Very few transactions took place at the highest and the lowest prices. The rates generally prevailing were 5, 4, 3, 2 and 1 annas per maund in the Northern and Middle Konkan and 5, 4, 3 and 2 annas in Shiroda and Sanikatta. The variations in the average rate are trifling as compared with the rate for the last year.

IMPORTED SALT.

35. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix E. Quantity and distribution of imported salt.

36. The quantity of Goa salt imported during the year was 3½ lákhs of maunds against 4 lákhs in the previous year, the decrease of half a lákh being due to the prevalence of plague at Margao and other places in Goa from January to March 1911. The greater part was, as usual, imported by rail for Belgaum, Dhárwár, Bijápur, Madras and Mysore. The imports for Madras and Mysore, which showed an upward tendency in 1909 have again declined by 9,518 and 19,134 maunds respectively. 386 maunds were sent to the Nizam's territory during the year under report.

37. No duty-paid Bombay salt was imported at Castle-Rock during the year under report; but a consignment of 585 maunds of duty-paid salt from the Shiroda Salt-works was sent to Madras *viâ* Castle-Rock as an experimental measure. Through salt.

38. The total quantity of salt issued and imported for consumption in the Bombay Presidency amounted to 33,56,176 maunds as detailed below :— Consumption for the whole of the Presidency.

	Maunds.
Baragra salt	5,71,864
Sea salt	25,08,666
	30,80,530
Imported salt	2,75,646
	33,56,176

Taking the population at 2,09,74,649 according to the Census of 1901, the average per head is 13·17 lbs. against 12·17 lbs. in the previous year. The increase is probably apparent. It is mainly due to the growth in the population during the last 10 years.

39. The quantity of salt removed for consumption in Gujarát was :— In Gujarat.

	Maunds.
Baragra salt for local consumption	5,65,318
Dharasna salt	3,44,121
Konkan salt	20,086
	9,29,525
Imported salt	19
	9,29,544

This quantity distributed amongst a population of 60,24,402 gives an average of 12·70 lbs. against 12·59 lbs. per head last year.

In the rest of the Presidency.

40. The quantity of salt issued for local consumption in other parts of the Presidency, *viz.*, the Konkan, the Deccan, the Southern Marátha Country and North Kánara, may be estimated as under:—

	Maunds.
Quantity of salt issued for the whole of the Presidency ...	33,56,176
Deduct—	
Quantity of salt issued for Gujarát	9,29,544
	24,26,632

The population affected being taken at 1,49,50,247, the average per head comes to 13·36 lbs. against 12 lbs. in the previous year.

41. The average market prices of salt in each district of the Presidency during the last four years will be found in Appendix H.

On a comparison of the recorded prices for the year 1910-11 with those for the previous year, it will be seen that the prices in the Ahmedabad, Kaira and Panch Maháls Districts only, remained stationary. The change in the price of salt in all other districts except Poona is insignificant and attributable to ordinary trade fluctuations. In Poona the increase of 6 annas 4 pies is due, as explained by the District Collector, to the continuance of the monsoon for a longer period than in the previous year.

REVENUE AND EXPENDITURE.

Salt Revenue.

Revenue and Expenditure.

42. The receipts and expenditure on account of salt revenue for the year under report are shown in Appendix I. An explanation of some of the chief items on both sides of the accounts is given below.

Items of increase in Revenue.

43. The increase of Rs. 2,642 under "Customs duty on imports of salt by Sea" is due to larger imports of salt from Foreign Countries and the increase of Rs. 2,706 under "Ground rent at maundage rate" to larger removals than in the previous year.

The increase of Rs. 19,314 under "Recovery of Salt Agents' bagging and sewing charges" is due to the traders in Baragra salt having elected to purchase bags at a uniform rate from the Salt Agents instead of in the local market, where prices ruled high.

Items of decrease in Revenue.

44. The decrease of Rs. 43,235 under "Customs duty on imports of salt by Land" is the result of a decreased importation of Goa salt as noticed in paragraph 36.

There was a decrease of Rs. 29,473 under "Proceeds of sale of Government Salt" owing to the payment of cost price in the previous year on salt removed during 1910-11.

The falling off of Rs. 3,866 in the receipts under "Cost price of salt supplied to Fish-curers" is attributed to scarcity of fish on the Kánara Coast.

The decrease of Rs 2,61,795 under "Excise duty" on salt issued from the salt-works in the Presidency is entirely due to the payment of duty in the previous year on a large quantity of salt removed during 1910-11. Appendix J shows what the transactions—credit and cash—have been during the past three years.

Items of increase in Expenditure.

45. The increases of Rs. 32,850 and Rs. 5,955 under "Pay of Subordinate Establishment" and "Travelling Allowance" respectively are due to the reorganizations of establishment sanctioned in Government Resolutions, Revenue Department, Nos. 10102 and 10103, dated the 19th October 1909.

The increase of Rs. 44,857 under "Purchase of land" is due to the additional compensation awarded by the District Judge, Thána, on account of the land acquired for the Bhandup salt-works.

The increase of Rs. 22,772 under "Purchase of Boats" is due to the conversion of the schooner "Pelican" into a steamer under Government Resolution, Revenue Department, No. 10178, dated 5th November 1909.

The increase of Rs. 9,154 under "Petty Construction" is due to the construction of pucca Nákás on the Káthiáwár Frontier instead of temporary ones, for which a special grant was allotted by Government.

The increase of Rs. 45,396 under "Salt Purchase and Freight on account of Barágra Salt" is due to the opening of 27 new pans in the manufacturing season of 1909-10 and to the production of a larger quantity of Barágra salt in that year, the payment for which was made in 1910-11.

The increase of Rs. 9,442 under "Salt Purchase and Freight on account of salt supplied to Fish-curing Yards" is due to larger quantities having been stored at the several yards in March last to meet the demand for salt on the opening of the Fishing season in September next and also to meet the demand for local consumption in the Ratnágiri District in the event of prices rising in that district during the monsoon.

The increase of Rs. 17,812 under "Salt Agents' Bagging and Sewing Charges" corresponds to a similar increase on the receipt side and is due to the traders having preferred to purchase bags at an uniform rate from the Salt Agents instead of in the local market.

Items of decrease in Expenditure.

46. The decrease of Rs. 57,187 under "Grain Compensation Allowance" is due to no such allowance having been paid in any part of the Presidency during the year under report.

MISCELLANEOUS.

Fish Curing Yards.

47. The number of fish-curing yards open for business during the year was 31 against 30 in the previous year. A new yard was opened at Sarjekot in the Ratnágiri District. Of these, 17 are in the Ratnágiri District and 14 in the Kánara District.

48. Appendix K shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured fell from 2,47,717 to 2,31,286 maunds and the quantity of salt issued from 70,031 to 68,768 maunds. The decrease is noticeable in the Kánara Range and was due to the prevalence of stormy weather and rain during the earlier part of the season.

49. The smaller quantity of fish brought to the yards accounts for the smaller quantity cured, namely, 1,76,900 maunds against 1,89,556 in the previous year. The proportion of the weight of fresh fish to each maund of salt issued was 3·44 against 3·54 in the previous year. At all the yards in the Ratnágiri District, the proportion was almost uniform, as usual, but in the Kánara District it varied from 3 to 5·9 due to the difference in the methods, employed by the Ratnágiri and the Mapila fishermen, both of whom resort to the Kánara yards.

50. During the year under report, the cost price of salt issued to fish-curers was reduced from annas 8 to annas 7 under Government Resolution, Revenue Department, No. 7608, dated the 24th August 1910. The reduced rate was brought into effect from 1st October 1910.

51. The financial results of the working of the yards during the year under report are on the whole satisfactory. They show a net profit of Rs. 9,892 against 6,979 in the previons year.

52. In the Ratnágiri District the yards at Ratnágiri, Jaitápur, Devbág, Achra, Málvan, Jaigad, Borya, Sarjekot, Viziadurg, Mumbri and Purnagad have worked at a profit. Taken together, the yards in the Ratnágiri District show a net profit of Rs. 6,466 against Rs. 3,446 in the previous year and those in Kánara a net profit of Rs. 3,426 against Rs. 3,533 in the previous year.

Offences.

53. The details of offences against the Salt Law during the year under report are given in Appendix L. The total number of cases detected was

135 against 170 in the previous year. Out of these 21 were of clandestine removal of natural salt—4 in the Northern Division and 17 in the Southern Division.

54. The number of cases of smuggling foreign salt across the frontier was 34 against 38 in the previous year. The number of cases detected on the Goa Frontier was 33 against 36. On the Daman Frontier no cases were detected during the year under report. The well grown cactus hedge all along the line has made smuggling practically impossible. There were 13 cases of theft from salt-works against 14 cases in the previous year, the quantity of salt stolen being 15 maunds against 30 maunds.

55. The percentage of convictions to persons sent up for trial was 98·37 against 97·8. The sentences passed by the Magistrates may, on the whole, be considered sufficiently deterrent.

Payments of Compensation awarded by the Mixed Commission.

56. No payments were made on account of awards of the Mixed Commissions of 1880, 1885 and 1892 during the year under report and the balance remaining unpaid is, therefore, the same as last year, *viz.*, Rs. 2,250. The non-payment is due to the failure of the persons entitled to the money to put in their claims.

Farms of Government salt-works.

57. No leases of Government salt-works were renewed during the year under report.

RELATIONS WITH NATIVE STATES.

Baroda.

58. The rules for the prevention of illicit manufacture and collection of salt and contraband traffic in salt in certain parts of Baroda Territory which were introduced in 1905-06 continue to work well.

Cambay and Janjira.

59. The conditions of the conventions with Cambay and Janjira have, as before, been faithfully observed.

CONCLUDING REMARKS.

60. The balance of salt in the sea-salt-works, including Dhárásna, on the 30th June this year was 47¼ lákhs of maunds against 50 lákhs on the same date last year. This balance includes the produce of the whole season less sales up to 30th June, whereas that shown in paragraph 25 above represents the balance at the end of the financial year, *i. e.*, the middle of the manufacturing season, and does not serve as a reliable guide to the sufficiency or otherwise of stocks. The balance, though less than last year, is sufficient to meet requirements up to next manufacturing season. The average annual sales during the last few years have been about 91 lákhs of maunds, which represent an average sale of a little over 7½ lákhs of maunds a month. During July, August and September, however business is practically at a standstill and in October and November removals are very moderate. Manufacturing operations are now commenced earlier than formerly and new salt is ready for sale in many of the Salt Tálukas by the middle of January, and even as early as December. The quantity in hand, therefore, is sufficient to meet the ordinary demand till the new salt comes into the market. Merchants generally are strongly averse to keeping large stocks of salt in balance because salt loses much of its value after one monsoon, and there is little demand for old salt once the new salt is on the market.

61. The question of opening a set of salt-works at Bhándup is still under consideration.

62. It has been shown above (*vide* paragraph 19) that outside traders still fail to make any impression on the strong position held in the trade by the former holders of sole trading rights, Messrs. Nowroji Pestanji and Company.

63. The water-supply of several of the large Salt Tálukas—notably Ghodbandar and Trombay—which is always precarious, has been very unsatisfactory this year. The Public Works Department are investigating the Dhárávi water-supply which provides water for the Ghodbandar Táluka. A new well has lately been sunk at Trombay, and is on trial.

A scheme for a supply of water to the Uran Táluka is in preparation. Khán Bahádur Hormasji Manekji Bhiwandiwalla has offered a handsome contribution towards the cost of the scheme.

64. During the year under report Mr. W. H. Lucas, I. C. S., who was deputed by Government in 1908 to make inquiries into the improvement of fisheries in the Bombay Presidency, submitted a report in which he recommended the erection of permanent sheds at the important fish-curing yards and the issue of salt under certain precautions for curing fish at sea. His recommendations have been accepted by Government and steps are being taken to carry them out.

65. In spite of the raising of the minimum pay of clerks in the Salt Department to Rs. 20 per mensem, considerable difficulty is still experienced in recruiting qualified candidates. Very great difficulty is similarly experienced in recruiting menials on Rs. 8 per mensem. A special report has recently been submitted on this point and an immediate increase recommended. Clearly the steady and considerable rise in prices and wages during the last 10 or 15 years will involve Government in heavy additional expenditure, if low paid employés are to be assured a rate of pay equivalent in real value to that originally fixed as adequate remuneration for their services.

66. The following officers' services have been brought to notice by the Assistant Collectors :—

Goa Frontier.—Mr. Pogson was in charge throughout the year. He specially mentions the names of Messrs. Barron, Willmott and Webb and Sarkárkúns Telang and Sonalkar.

Thána Range.—Mr. Bulkley was in charge throughout the year. He mentions the names of Messrs. Boyd, Regnaud, Davies and Pinto and specially mentions Messrs. Gazali and Gadgil.

Northern Frontier.—Mr. Macnamara was in charge throughout the year. He mentions the names of Messrs. DeSouza, Sethna, Barford, Holland, Crisp, Wilson, Shaikh, Safoomia, Morarji and Mogal.

Surat Range.—Mr. Sinclair was in charge throughout the year. Mr. Stanyon, who recently succeeded him, mentions the names of Messrs. Cates, Bhulabhai Kirparam, Manecklal Vithaldas, Venilal Pranlal and Chhaganlal Kewalram.

Chief Account Office.—Mr. Dayabhai was in charge throughout the year.

Coast Guard Service.—Mr. Threlfall was in charge throughout the year.

Uran Range.—Mr. Laughton returned from leave in December and took charge of this Range relieving Mr. Moray. The names of Messrs. Pain, Moore, Kadri, Thomas, Kallyanpurkar, Aryamane, Tilvi and Soman are mentioned.

Kánara Range.—Mr. Stanyon was in charge throughout the year. He has mentioned the name of Mr. Anant Krishna Limaye only.

Ratnágiri Range.—Mr. Sievwright held charge from May to November and Mr. Moray from December to March. Mr. Sievwright, who has again been appointed to act as Assistant Collector, Ratnágiri Range, mentions the names of Messrs. W. H. Ringrow, S. N. Karnatki, N. V. Gupte and S. N. Kumta.

Kharaghoda Range.—Mr. Steele took charge in May and remained till the end of the year. He mentions the names of Messrs. Smyth, Hoogwerf and Enti and Khán Sáheb Ghulam Yassin.

Native Assistant Collector.—Mr. Narayanprasad was in charge throughout the year.

I postpone comments on the work of the Assistant Collectors and the Native Assistant Collector, until I have had further experience of the Department.

The Collector's personal office, under the capable supervision of Mr. Manecklal Lallubhai, has worked well.

67. The following casualties occurred :—

Mr. A. L. M. Wood, I. C. S., died in February owing to an attack of pneumonia. During the short time he was in charge of the Department he devoted himself zealously to a thorough examination of the work in all its branches. By his death the Department lost the control of an energetic and hardworking Collector.

Sayad Akbaralli Budhanshah, Special Officer, Cambay, died in March last, after 27 years' service.

Mr. C. J. H. Pain, died in April, after the close of the year, after 35 years' service.

I have the honour to be,

Sir,

Your most obedient servant,

R. E. ENTHOVEN,

Collector of Salt Revenue.

APPENDIX A.

Statement showing the Distribution of Barágra Salt during the years 1909-10 and 1910-11.

	1909-1910.					1910-1911.					
	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to United Provinces of Agra and Oudh.	For export to Central India, including Málwa and Rájputána.	Total.	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to United Provinces of Agra and Oudh.	For export to Central India, including Málwa and Rájputána.	Total.	Remarks.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	
Khárághoda ...	84,003 20	6,44,169 0	9,85,365 0	4,76,049 0	21,89,586 0	92,311 20	6,69,528 0	10,22,787 0	4,25,544 0	22,10,170 20	
Ahmedabad ...	61,918 0	...	...	...	61,918 0	60,677 0	...	...	...	60,677 0	
Agencies ...	4,14,685 0	...	...	74,325 0	4,89,010 0	4,18,876 0	...	...	66,480 0	4,85,356 0	
Total ...	5,60,606 20	6,44,169 0	9,85,365 0	5,50,374 0	27,40,514 20	5,71,864 20	6,69,528 0	10,22,787 0	4,92,024 0	27,56,203 20	

APPENDIX B.

Statement showing in detail the Issues of Barágra Salt for Local Consumption during the years 1909-10 and 1910-11.

District.	From							
	Khárághoda.		Ahmedabad.		Agencies.		Total.	
	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmedabad ...	6,170 20	7,884 20	61,029 0	60,060 0	67,215 0	69,036 0	1,34,414 20	1,36,980 20
Kaira ...	4,290 0	4,080 0	60 0	69 0	95,377 0	94,308 0	99,727 0	98,457 0
Broach ...	5,130 0	5,712 0	...	...	...	...	5,130 0	5,712 0
Surat ...	1 0	.....	...	...	3 0	...	4 0	.....
Panch Mahals ..	7,269 0	6,936 0	...	...	51,996 0	53,241 0	59,265 0	60,177 0
Gáikwár's Territory ...	35,429 0	36,345 0	69 0	130 0	98,894 0	1,00,434 0	1,34,392 0	1,36,909 0
Mahi Kántha Agency ...	1,350 0	2,497 0	760 0	418 0	39,642 0	42,945 0	41,752 0	45,860 0
Rewa Kántha Agency ...	4,098 0	5,304 0	...	...	25,194 0	22,206 0	29,292 0	27,510 0
Pálanpur Agency ...	11,720 20	13,883 20	...	...	26,868 0	27,015 0	38,588 20	40,898 20
Káthiáwár Agency ...	1,889 20	2,623 20	...	...	...	15 0	1,889 20	2,638 20
Cambay ...	500 0	500 0	...	...	9,496 0	9,676 0	9,996 0	10,176 0
Bombay ...	3,999 0	3,684 0	...	...	...	...	3,999 0	3,684 0
Khándesh East ...	2,151 0	2,856 0	...	...	...	...	2,151 0	2,856 0
Poona ...	6 0	6 0	...	...	...	...	6 0	6 0
Total ...	84,003 20	92,311 20	61,918 0	60,677 0	4,14,685 0	4,18,876 0	5,60,606 20	5,71,864 20

R. E. ENTHOVEN,
Collector of Salt Revenue.

APPENDIX C.

Statement of the Produce and Sales of Salt manufactured in the Bombay Presidency for the year ending 1910-1911.

Divisions.	Tálukas.	Number of Sezas.	Number of Salt Works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over Estimate of lots disposed of.	Produce. Total according to revised Estimates.	Total of Balance and Produce.
	Ahmedabad Collectorate.			Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda ...	2	2	17,95,647 37 0	30,51,844 0 0	4 20 0	30,51,848 20 0	48,47,496 17 0
	Ahmedabad ...	...	...	26,712 0 0	67,241 0 0	634 0 0	67,875 0 0	94,587 0 0
	Total ...	2	2	18,22,359 37 0	31,19,085 0 0	638 20 0	31,19,723 20 0	49,42,083 17 0
	Surat Collectorate.							
	Dhárásna ...	1	1	97,044 0 0	2,68,110 0 0	26,197 0 0	2,94,307 0 0	3,91,351 0 0
	Thána Collectorate.							
Konkan Division.	Umbargaon ...	1	1	2,057 0 0	12,775 0 0	225 0 0	13,000 0 0	15,057 0 0
	Bassein ...	7	29	1,14,873 0 0	13,55,700 0 0	1,21,308 20 0	14,77,008 20 0	15,91,881 20 0
	Ghodbandar ...	9	46	87 655 0 0	11,82,511 0 0	1,22,114 0 0	13,04,625 0 0	13,92,280 0 0
	Trombay ...	4	24	34,866 10 0	8,78,505 0 0	75,878 0 0	9,54,388 0 0	9,89,249 10 0
	Island of Bombay— Mátunga ...	6	23	26,055 10 0	9,68,320 0 0	88,628 10 0	10,56,948 10 0	10,83,003 20 0
	Kolába Collectorate.							
	Panvel ...	6	19	36,333 10 0	6,81,780 0 0	56,910 4 40	7,38,690 4 40	7,75,023 14 40
	Uran ...	5	40	18,468 0 0	9,21,285 0 0	1,12,790 19 0	10,34,075 19 0	10,52,543 19 0
	Pen ...	5	28	1,22,419 0 0	2,43,346 0 0	15,198 10 0	2,58,544 10 0	3,80,963 10 0
	Karanja ...	4	24	15,771 20 0	6,59,240 0 0	62,375 9 0	7,21,615 9 0	7,37,386 29 0
	Shewa ...	6	41	38,966 7 0	16,06,205 0 0	1,71,600 30 0	17,77,805 30 0	18,16,771 37 0
	Ratnágiri Collectorate.							
	Shiroda ...	1	27	55,696 20 0	68,266 0 0	5,772 20 0	74,038 20 0	1,29,735 0 0
	Kánara Collectorate.							
	Ankola ...	1	129	69,677 20 0	1,87,145 0 0	10,980 0 0	1,98,125 0 0	2,67,802 20 0
	Total ...	55	431	6,22,838 17 0	87,65,078 0 0	8,43,781 2 40	96,08,859 2 40	1,02,31,697 19 40
	Grand Total ...	58	434	25,42,242 14 0	1,21,52,273 0 0	8,70,616 22 40	1,30,22,889 22 40	1,55,65,131 36 40

Division.	Tálukas.	Sales. On payment of Full Duty.	Sales. On payment of Nominal Duty.	Sales. Free of Duty.	Sales. Total.	Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.
	Ahmedabad Collectorate.	Mds. s. t.	Mds. s.	Mds. s.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda ...	26,93,995 0 0	.....	1,531 20	26,95,526 20 0	26,24,848 0 0	48,370 23 0	27,43,897 3 0	21,03,599 14 0
	Ahmedabad ...	60,677 0 0	.....	...	60,677 0 0	60,677 0 0	85 0 0	60,762 0 0	33,825 0 0
	Total ...	27,54,672 0 0	.....	1,531 20	27,56,203 20 0	26,85,525 0 0	48,455 23 0	28,04,659 3 0	21,37,424 14 0
	Surat Collectorate.								
	Dhárásna ...	3,57,055 0 0	.....	...	3,57,055 0 0	3,65,063 0 0	22,328 0 0	3,79,383 0 0	11,968 0 0
	Thána Collectorate.								
Konkan Division.	Umbargaon ...	12,439 0 0	.....	...	12,439 0 0	12,439 0 0	1,860 0 0	14,299 0 0	758 0 0
	Bassein ...	14,43,518 30 0	.....	...	14,43,518 30 0	14,44,925 0 0	42,011 30 0	14,85,530 20 0	1,06,351 0 0
	Ghodbandar ...	12,10,649 0 0	.....	...	12,10,649 0 0	11,77,894 8 0	78,969 20 0	12,89,618 20 0	1,02,661 20 0
	Trombay ...	8,83,793 30 0	.....	720 0	8,84,513 30 0	8,61,999 0 0	60,495 30 0	9,45,009 20 0	44,239 30 0
	Island of Bombay— Mátunga ...	9,88,049 30 0	.....	...	9,88,049 30 0	10,02,627 0 0	50,123 30 0	10,38,173 20 0	44,830 0 0
	Kolába Collectorate.								
	Panvel ...	6,89,394 10 0	.....	488 10	6,89,882 20 0	6,67,016 0 0	35,377 0 0	7,25,259 20 0	49,763 34 40
	Uran ...	5,03,411 30 0	3,98,318 0	77,173 9	9,78,902 39 0	5,06,465 7 0	52,623 0 0	10,31,525 39 0	21,017 20 0
	Pen ...	2,61,205 30 0	4,318 0	...	2,65,523 30 0	2,67,642 8 0	58,300 17 40	3,23,824 7 40	57,139 2 40
	Karanja ...	3,27,935 10 0	3,37,256 0	5,580 0	6,70,771 10 0	3,42,311 0 0	47,410 39 0	7,18,182 9 0	19,204 20 0
	Shewa ...	15,21,689 20 0	1,29,516 0	11,307 0	16,62,512 20 0	15,11,192 9 6	87,081 7 0	17,49,593 27 0	67,178 10 0
	Ratnágiri Collectorate.								
	Shiroda ...	73,723 0 0	.....	...	73,723 0 0	73,723 0 0	8,914 20 0	82,637 20 0	47,097 20 0
	Kánara Collectorate.								
	Ankola ...	99,490 0 0	.....	21,282 0	1,20,772 0 0	99,490 0 0	19,714 20 0	1,40,486 20 0	1,27,316 0 0
	Total ...	80,15,299 30 0	8,69,408 0	1,16,550 19	90,01,258 9 0	79,67,725 0 6	5,42,882 13 40	95,44,140 22 40	6,87,556 37 0
	Grand Total ...	1,11,27,026 30 0	8,69,408 0	1,18,081 39	1,21,14,516 29 0	1,10,18,313 0 6	6,13,665 36 40	1,27,28,182 25 40	28,36,949 11 0

R. E. ENTHOVEN,
Collector of Salt Revenue.

APPENDIX D.

Comparative Statement showing the quantities of Salt removed for consumption within and without the Presidency from the Sea Salt Works in British Territory, together with the distribution of Issues.

	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		Madras Presidency. British Malabár.	
	1909-1910.	1910-1911.	1909-1910.	1910-1911.	1909-1910.	1910-1911.	1909-1910.	1910-1911.	1909-1910.	1910-1911.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna	1,500	...	...	...	...	...	...	...	.....	...
Umbargaon	...	...	...	...	...	...	...	...	.....	...
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Shewa, Panvel, Karanja and Pen.	15,59,251	15,15,658	13,201	15,242	13,27,357	13,10,960	9,20,791	9,43,874	12,90,638	13,66,936
Shiroda	...	...	...	...	...	...	...	...	17,763	14,469
Sánikatta	...	...	...	...	...	...	...	...	.....	...
Total ...	15,60,751	15,15,658	13,201	15,242	13,27,357	13,10,960	9,20,791	9,43,874	12,08,401	13,81,405

	For Export to											
	Madras Presidency—*continued.*				Foreign Malabár.		Mysore.		Within the Presidency.		Total.	
	Rest of the Presidency.		Total.									
	1909-1910.	1910-1911.	1909-1910.	1910-1911.	1909-1910.	1910-1911.	1909-1910.	1910-1911.	1909-1910.	1910-1911.	1909-1910.	1910-1911.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna ...	...	...	...	...	...	...	...	...	3,56,753	3,57,055	3,58,253	3,57,055
Umbargaon ...	...	...	...	...	...	...	...	...	14,222	12,439	14,222	12,439
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Shewa, Panvel, Karanja and Pen.	4,47,758	3,25,970	17,38,396	16,92,906	7,76,244	8,69,408	5,81,868	4,86,978	17,02,459	19,59,298	86,19,567	87,94,324
Shiroda ...	...	...	17,763	14,469	...	...	...	...	64,277	59,254	82,040	73,723
Sánikatta ...	808	120	808	120	...	...	14	32	1,15,582	1,20,620	1,16,404	1,20,772
Total ...	4,48,566	3,26,090	17,56,967	17,07,495	7,76,244	8,69,408	5,81,882	4,87,010	22,53,293	25,08,666	91,90,486	93,58,313

R. E. ENTHOVEN,
Collector of Salt Revenue.

APPENDIX

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea.					Place of Export.
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	
				Mds. s. t.	Rs. a. p.	
Table and packing salt.	United Kingdom.	Bombay ...	Steamer ...	12,732 35 64	12,733 1 5	
Packing salt ...	Holland ...	Do. ...	Do. ...	122 8 0	122 2 11	
Do. ...	Germany ..	Do. ..	Do. ...	1 20 0	1 8 0	
Do. ...	Australia ...	Do. ...	Do. ...	6 38 0	6 15 2	
Do. ...	Italy ...	Do. ...	Do. ...	1 16 0	1 6 2	
Sindha salt ...	Persia ...	Do. ...	Do. ...	93 18 40	93 7 5	
Packing salt ...	France ...	Do. ...	Do. ...	0 12 40	0 5 0	
Common and Do.	Arabia ...	Do. ...	Do. ...	14 18 40	14 7 4	
Packing salt. ...	East Africa	Do. ...	Do. ...	0 29 0	0 11 7	
Do. ...	Aden ...	Do. ...	Do. ...	29 30 0	29 12 0	
Do. ...	New South Wales.	Do. ...	Do. ...	35 29 0	35 11 7	
Do. ...	Natal ...	Do. ...	Do. ...	5 1 0	5 0 7	
Do. ...	New Zealand.	Do. ...	Do. ..	2 29 0	2 11 7	
Do. ...	Cochin ...	Do. ..	Do. ...	3 20 0	3 8 0	
Do. ...	Ceylon ...	Do. ...	Do. ...	5 3 51	5 1 5	
Do. ..	Japan ...	Do. ..	Do. ...	0 7 0	0 2 10	
Do. ...	Belguim ...	Do. ...	Do. ...	0 39 0	0 15 7	
Do. ...	Turkey (in Europe).	Do ...	Do. ...	27 9 0	27 3 7	
Do. ...	Unknown ...	Do. ...	Do. ...	2,073 16 12	2,073 6 3	
Common and packing salt.	Bassorah ...	Kánara District.	Country Craft	0 9 0	0 3 10	
Black salt ...	Káthiáwár ...	Bombay ...	Do. ...	2,694 20 0	2,694 8 0	
Do. ...	Cutch ...	Do. ...	Do. ...	144 12 0	144 4 11	
			Total ...	17,996 21 7	17,996 11 2	.....
Káthiáwár salt ...	.....	.....	.....	.....	.....	Gogo ...
Goa salt ...	.....	.....	.....	.....	.....	Diggi ...
Do. ...	.....	.....	.....	.....	.....	Bánda ...
Do. ..	.....	.....	.....	.....	.....	Talevádi ...
Do. ...	.....	.....	.....	.....	.....	Kárwár ...
Do. ..	.....	.....	.. ...	.....	.....	Castle Rock ...
Do. ..	.....	.....	.....	.....	.....	.....
Do. ..	.....	.....	.....	.....	.....	.....
Do. ..	.....	.....	.....	.....	.....	.....

E.

and by Land into the Bombay Presidency during the year 1910-1911.

Importations by Land.					Total of Imports by Sea and Land.	
Place of Import.	By what Route.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	Quantity imported.	Amount of Import Duty levied.
			Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
.....	.....	.....	.....	.....	17,996 21 7	17,996 11 2
Ahmedabad District.	Bhávnagar and Gogha.	Cart-loads ...	19 3 60	19 1 6		
Bombay Presidency.	Goa Frontier.	Head and bullock-loads.	1,642 22 30	1,642 5 5		
Do. ...	Do. ...	Do. ...	5,285 14 0	5,285 5 2		
Do. ...	Do. ...	Do. ...	451 34 0	451 13 10		
Do. ...	Do. ...	Do. ...	3,315 13 0	3,315 10 6		
Do. ...	Do. ...	Rail ...	2,46,935 18 0	3,43,723 6 10		
Madras Presidency.	Do. ...	Do. ...	14,374 9 0			
Mysore ...	Do. ...	Do. ...	87,027 14 0			
Nizám State	Do. ...	Do. ...	385 29 0			
		Total ...	3,59,436 37 10	3,59,437 11 3	3,59,436 37 10	3,59,437 11 3
		Grand Total ...	.....	.....	3,77,433 18 17	3,77,434 6 5

R. E. ENTHOVEN,
Collector of Salt Revenue.

APPENDIX F.

Statement showing the quantity of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1909-1910 and 1910-1911.

Description of Salt.	1909-1910.		1910-1911.		Remarks.
	Quantity.	Amount realised.	Quantity.	Amount realised.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Barágra Salt ...	27,40,514 20 0	28,69,507 0 0	27,56,203 20 0	26,85,525 0 0	
Sea Salt ...	95,93,154 1 15½	88,12,361 0 4	97,17,731 2 30	86,92,206 10 3	
Sindha Salt ...	202 17 40	202 6 11	93 18 40	93 7 5	
Table Salt, Packing and Common Salt.	11,407 20 39	11,407 12 9	15,064 10 47	15,064 6 10	
Bhávnagar Black Salt (Sanchal).	3,749 4 40	3,749 1 11	2,857 35 60	2,857 14 5	
Total ...	1,23,49,027 23 54½	1,16,97,227 5 11	1,24,91,950 7 17	1,13,95,747 6 11	

APPENDIX G.

Details of Issues of Salt from different sources of supply during the years 1909-1910 and 1910-1911.

	Full Duty.		Nominal Duty.		Free.		Total.	
	1909-1910.	1910-1911.	1909-1910.	1910-1911.	1909-1910.	1910-1911.	1909-1910.	1910-1911.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Barágra Salt ...	27,38,983 0	27,54,672 0	...	...	1,531 20	1,531 20	27,40,514 20	27,56,203 20
Sea Salt ...	83,48,082 0	83,72,354 30	7,76,244	8,69,408	66,160 0	1,16,550 19	91,90,486 0	93,58,313 9
Imported Salt ...	4,18,027 4	3,77,433 18	...	...	...	...	4,18,027 4	3,77,433 18
Total ...	1,15,05,092 4	1,15,04,460 8	7,76,244	8,69,408	67,691 20	1,18,081 39	1,23,49,027 24	1,24,91,950 7

R. E. ENTHOVEN,
Collector of Salt Revenue

APPENDIX H.

Statement showing the average market prices of Salt in each District of the Bombay Presidency during the Financial years 1907-08, 1908-09, 1909-10 and 1910-11.

District.	1907-08 Duty Re. 1.	1908-09 Duty Re. 1.	1909-10 Duty Re. 1.	1910-11 Duty Re. 1.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	2 5 10	2 6 1	2 7 0	2 5 1
Ahmedabad	1 8 2	1 8 2	1 8 2	1 8 2
Kaira	1 8 4	1 8 2	1 8 2	1 8 2
Panch Maháls	1 8 7	1 9 ½	1 9 7	1 9 7
Broach	1 8 11	1 8 7	1 9 10	1 10 0
Surat	1 8 4	1 7 5	1 8 2	1 8 8
Thána	1 10 2	1 10 2	1 10 11	1 11 8
Kolába	1 12 0	1 13 7	1 12 7	2 0 3
Ratnágiri	1 11 6	1 13 3	1 12 6	2 1 1
Kánara	2 2 4	2 2 4	2 1 8	2 0 10
Násik	1 13 2	1 13 1	1 11 0	1 12 5
Khándesh West	2 2 6	2 0 7	1 15 2	1 15 6
„ East	2 4 4	2 5 4	2 6 3	2 5 6
Ahmednagar	1 13 11	1 13 0	2 4 9	2 5 6
Sholápur	2 4 10	2 3 4	2 2 4	2 2 0
Poona	2 0 0	1 11 9	1 12 7	2 2 11
Sátára	2 3 4	2 2 1	2 0 3	2 0 0
Belgaum	2 1 9	2 1 1	1 15 0	1 14 10
Dhárwár	1 15 0	1 13 1	1 14 4	1 14 3
Bijápur	2 2 2	2 0 3	1 14 0	1 15 3

R. E. ENTHOVEN,
Collector of Salt Revenue.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

APPENDIX I.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1910-1911, contrasted with those of the year 1909-1910.

Receipts.

Items.	1910-1911.	1909-1910.
SALT REVENUE.	Rs. a. p.	Rs. a. p.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	17,996 11 2	15,354 11 2
Do. by Land	3,59,437 11 3	4,02,672 14 9
Proceeds of Sale of Government Salt—		
Baragra Salt	5,37,819 1 1	5,67,292 3 5
Proprietary right of Government in Salt Works—		
Ground-rent at Maundage rate	1,32,338 0 7	1,29,631 10 1
Ground-rent (Bulsár Salt)	17,113 7 0	16,744 15 6
Do. (Konkan Salt Works credited to Land Revenue)	410 15 5	256 7 5
Farms of Government Salt Works	46,726 0 0	46,455 2 8
Other Salt (cost price on salt supplied to fish-curers)	31,149 2 0	35,015 8 0
Excise Duty on Government Salt—		
Do. on Permits issued	1,10,04,640 12 0	1,12,66,436 0 0
Do. at nominal rates	13,672 4 6	12,763 12 0
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	3,416 9 7	4,727 10 8
Fines and Forfeitures	1,168 12 8	1,115 11 8
Miscellaneous—		
Overtime Work Fees	18,551 12 0	16,412 6 0
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers	2,557 11 3	2,858 6 6
Recovery of Salt Agent's Bagging and Sewing charges	81,119 2 3	61,805 8 9
Recovery of clothing charges	8,939 6 8	13,163 2 9
Other Items	10,512 4 5	8,158 6 4
Total, Imperial ...	1,22,97,569 11 10	1,26,10,864 9 8
PROVINCIAL.		
Sale-proceeds of forms, &c. (credited to XXIII —Stationery and Printing)	301 4 1	235 14 0
Grand Total, Salt Revenue ...	1,22,97,870 15 11	1,26,11,100 7 8

APPENDIX I—*continued.*

Expenditure.

Items.	1910-1911.			1909-1910.		
SALT, IMPERIAL.	Rs.	a.	p.	Rs.	a.	p.
Superior Supervising Establishment—						
Pay, including Exchange Compensation ...	1,32,694	1	8	1,34,532	4	10
Travelling Allowance	16,076	15	9	14,145	1	11
Tentage	1,962	12	1	1,982	13	4
Subordinate Establishment—						
Bonus Allowance	.....			76	9	7
Pay, including Exchange Compensation Allowance	10,50,067	2	4	10,17,217	1	2
Plague Allowance	1,979	9	9	2,830	0	11
Travelling Allowance	56,212	2	10	50,256	13	6
House Rent Allowance	2,193	5	3	796	7	0
Horse Allowances	7,419	5	7	7,743	15	2
Grain Compensation Allowance	6	11	5	57,194	0	4
Local Allowance	9,625	6	4	6,650	11	4
Contingencies—						
Epidemic Charges	35	3	0	23	1	0
Service Stamps and Bearing Postage	10,356	2	0	10,604	11	6
Telegram Charges						
Law Charges	1,175	0	0	280	15	6
Purchase of Books	35	0	0	76	1	0
Do. of Land and Compensation for Land	44,945	13	0	88	10	0
Do. of Tents	.....			98	4	6
Purchase of New Boats	33,652	0	0	10,880	0	0
Rents	10,214	7	4	9,979	10	0
Rates and Taxes	1,482	10	7	1,203	15	4
Prizes for best Salt manufactured at Khárághoda	600	0	0	600	0	0
Clothing to Lascars	1,549	0	0	1,110	0	0
Boat Stores and Repairs	35,484	2	3	35,687	7	0
Rewards in Salt and Customs cases	1,775	1	7	1,346	7	3
Petty construction	75,516	12	11	66,362	7	9
Peons' clothing (Táluka Offices)	35,451	11	10	33,454	10	5
Arms and Accoutrements	1,864	15	6	808	0	0
Boat Allowances	16,896	8	11	14,478	14	0
Overtime Work Fees	18,221	15	2	15,053	1	0
Salt Purchase and Freight on account of Barágra Salt	4,50,876	8	6	4,05,480	11	7
Do. of removal of Salt to Fish-curing Yards	22,761	1	0	13,319	7	6
Khárághoda Dispensary Charges	58	0	6	459	2	1
Commission on Sale of Barágra Salt	15	10	0	15	10	0
Salt Agents' Bagging and Sewing Charges ...	72,486	3	3	54,673	13	9
Scales and Weights	3,942	2	0	1,839	12	4
Contribution for the cost of Dasada Patdi Channel.	.....			5,000	0	0
Mapping charges	12	3	1	.....		
Supply of Medicines	497	10	9	683	6	7
Carriage of Tents and Records	2,914	12	6	2,544	12	8
Supply of Water	5,913	9	6	5,050	8	3
Peons' Uniforms and Belts (Huzúr Offices) ...	208	7	0	505	0	11
Petty Repairs	12,193	8	5	13,240	5	9
Petty Supply	5,940	8	8	6,209	0	4
Purchase of Carpets	310	5	6	959	5	6
Purchase of furniture	1,464	10	6	2,687	12	8
Purchase of Lead buttons	3,000	4	0	1,403	1	0
Remittance of Treasure	327	14	0	315	3	9
Conveyance of Confiscated Salt, &c.	6	15	0	15	0	0
Monsoon Weather Fences	10,021	1	9	9,623	0	4
Carried forward ...	21,60,445	9	0	20,19,537	6	4

APPENDIX I—*concluded.*

Expenditure—*continued.*

Items.	1910-1911.	1909-1910.
	Rs. a. p.	Rs. a. p.
Brought over ...	21,60,445 9 0	20,19,537 6 4
SALT, IMPERIAL—*continued.*		
Contingencies—*continued.*		
Gam Kharach Allowances	959 14 11	960 0 0
Destruction of Salt	.....	4 8 0
Miscellaneous	507 14 2	163 8 10
Advertising charges	190 6 8	.....
Total, Salt ...	21,62,103 12 9	20,20,665 7 2
Deduct amount debitable to "4—Opium" as per Government Resolution, Revenue Department, No. 6639 of 17th August 1905	798 5 2	890 12 10
	21,61,305 7 7	20,19,774 10 4
Deduct amount not subject to division—		
Expenditure of the Chief Account Office ...	57,388 9 4	55,490 7 5
Salt Purchase and Freight	4,73,637 9 6	4,18,800 3 1
Net amount	16,30,279 4 9	15,45,483 15 10
Deduct one-tenth debitable to Customs	1,63,027 14 10	1,54,548 6 5
Net nine-tenths debitable to Salt	14,67,251 5 11	13,90,935 9 5
Net debitable to Salt	19,98,277 8 9	18,65,226 3 11
Stationery and Printing	9,850 0 9	10,300 3 2
Excise duty on Salt refunded	53,376 8 1	47,089 6 0
GRAND TOTAL, SALT EXPENDITURE ...	20,61,504 1 7	19,22,615 13 1

APPENDIX J.

Statement showing Transactions, Credit and Cash, during the past three years.

	1908-1909.		1909-1910.		1910-1911.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year	99,20,434 36 53	99,20,434 14 8	99,62,970 0 0	99,62,970 0 0	98,30,869 15 0	98,30,869 6 0
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the next year	6,90,111 35 0	.....	7,56,677 35 0	.....	6,83,259 5 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which at Rs. 1-8-0 and Re. 1 was realized and accounted for in that year.	2,41,003 13 27	.....	3,67,417 5 0	.....	[*]6,12,898 10 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	6,78,588 12 0	.....	6,90,111 14 0	.....	7,56,677 14 0
5. Duty realized in the year, but quantity not issued until after expiry of the year	.....	3,60,452 6 0	.....	6,10,093 14 0	.....	4,12,736 4 0
6. Duty realized for salt remaining unissued on credit bonds, duty at Re. 1 having been realized in the year before issue ...	.....	6,952 12 0	.....	3,260 4 0	.....	4,357 4 0
Total ...	1,08,51,550 5 0	1,09,66,428 12 8	1,10,87,065 0 0	1,12,66,436 0 0	1,11,27,026 30 0	1,10,94,640 12 0

R. E. ENTHOVEN,
Collector of Salt Revenue.

APPENDIX K.

Statement showing the operations of the Fish-curing Yards in the Bombay Presidency for the year 1910-1911.

No.	Name of Yard.	Year.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each maund of Salt.	Expenditure including cost of construction, removal, &c., of Yards.	Receipts. Amount realized by sale of Salt.	Miscellaneous receipts.	Stock of Salt at the close of the year.	Value of Salt in Stock at the close of the year at cost price.	Total.
	Ratnágiri Range.		Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s.	Rs. a. p.	Rs. a. p.
1	Boria	1910-11	3,035 0	1,011 0	2,306 10	3·	809 10 1	442 6 0	.....	1,035 20½	453 0 7	895 6 7
		1909-10	2,774 0	884 20	1,753 5	3·14	683 8 4	442 4 0	.....	1,051 38	240 11 6	682 15 6
2	Jaygad	1910-11	10,036 20	3,345 20	7,527 5	3·	1,923 15 1	1,526 12 0	.....	1,981 23	505 11 5	2,032 7 5
		1909-10	13,484 20	4,495 0	10,114 5	3·	1,978 11 2	2,247 8 0	2 4 0	521 5	130 4 6	2,380 0 6
3	Waroda	1910-11	793 0	264 0	595 35	3·	435 5 8	115 12 6	0 13 0	368 20	230 11 2	347 4 8
		1909-10	769 20	256 20	585 20	3·	319 1 2	128 4 0	0 14 0	348 20	94 6 2	223 8 2
4	Kalbadevi	1910-11	3,936 25	1,310 0	2,949 0	3·05	986 15 5	576 8 6	0 5 0	491 0	122 12 0	699 9 6
		1909-10	375 0	125 0	281 10	3·	936 3 9	62 8 0	0 5 0	828 38	211 8 11	275 5 11
5	Ratnágiri	1910-11	32,178 5	10,454 20	24,165 34	3·	4,240 13 0	4,727 10 6	3 12 0	2,466 21	626 7 7	5,360 14 1
		1909-10	21,914 20	7,297 30	16,480 1½	3·	2,425 9 10	3,643 14 0	3 8 0	35 0	8 12 0	3,661 2 0
6	Purnagad	1910-11	3,522 0	1,174 0	2,635 30	3·	662 12 1	513 10 0	1 12 0	650 18	159 3 7	674 9 7
		1909-10	2,520 20	816 20	2,047 30	3·68	483 14 9	408 4 0	1 8 0	468 27	114 11 8	524 7 8
7	Jaitápur	1910-11	13,035 0	4,345 0	9,953 30	3·	2,254 8 11	2,268 1 0	1 13 0	2,775 38	654 11 6	2,924 9 6
		1909-10	8,838 35	2,947 20	6,695 4	2·99	1,429 13 5	1,473 12 0	3 3 0	662 3	154 6 4	1,631 5 4
8	Vizádurg	1910-11	10,047 0	3,349 0	7,534 15	3·	2,111 5 0	1,492 10 6	1 12 6	2,923 22	687 1 3	2,181 8 3
		1909-10	7,621 0	2,525 0	5,723 36	3·02	1,158 1 4	1,262 8 0	1 10 0	513 2	119 1 4	1,383 3 4
9	Mumbri	1910-11	2,787 0	929 0	2,090 10	3·	924 13 10	419 8 6	.....	1,201 18	525 10 2	945 2 8
		1909-10	2,938 20	979 20	2,204 30	3·	755 4 10	489 12 0	.....	469 15½	139 9 9	629 5 9
10	Mitbaon	1910-11	2,280 0	760 0	1,613 25	3·	928 14 11	333 8 6	.....	852 32	373 1 7	711 10 1
		1909-10	2,346 0	782 0	1,766 10	3·	657 3 4	391 0 0	.....	672 8	182 0 10	573 0 10
11	Sarjekot	1910-11	3,574 20	1,191 20	2,680 35	3·	735 10 10	526 5 0	.....	654 33	286 7 9	812 12 9
		1909-10	.....	.....	.....	...	.....	.....	.....	.....	.....	.....
12	Málvan	1910-11	23,974 20	7,009 0	17,980 35	3·	3,933 1 2	3,293 7 0	.....	1,780 10	778 13 9	4,072 4 9
		1909-10	17,016 0	5,672 0	12,742 35	3·	2,564 10 3	2,839 8 0	.....	621 38	165 3 3	2,994 11 3
13	Devbág	1910-11	12,735 0	4,245 0	9,481 20	3·	2,215 6 2	1,919 3 0	.....	1,392 25	609 4 5	2,528 7 5
		1909-10	16,978 0	5,659 0	9,637 35	3·	2,564 10 3	2,829 8 0	.....	621 38	165 3 3	2,994 11 3
14	Achra	1910-11	1,615 20	538 20	1,213 35	3·	730 11 6	243 9 6	.....	1,479 23½	647 5 2	890 14 8
		1909-10	2,592 0	864 0	1,944 0	3·	511 12 11	432 0 0	.....	418 35	106 14 5	538 14 5
15	Kochra	1910-11	2,770 0	865 20	2,250 0	3·2	597 14 8	392 8 6	.....	479 5	119 4 3	504 13 2
		1909-10	3,410 10	1,022 20	2,740 35	3·34	535 13 11	511 4 0	.....	261 24	61 5 0	572 9 0
16	Vengurla	1910-11	7,147 20	2,296 20	5,489 34	3·11	2,405 8 10	1,028 14 6	.....	5,501 38	1,287 2 11	2,316 1 5
		1909-10	13,096 0	4,304 0	9,857 20	3·04	1,729 4 9	2,152 0 0	0 14 9	1,158 4	270 1 2	2,422 15 11
17	Shiroda	1910-11	759 0	253 0	570 0	3·	645 11 5	110 11 0	.....	1,057 38	247 15 4	358 10 4
		1909-10	7,530 0	2,508 0	5,647 20	3·	915 4 3	1,254 0 0	.....	596 35	104 5 11	1,358 5 11
	Total of the Ratnágiri Range.	1910-11	1,34,226 10	43,531 5	1,01,028 33	3·02	21,701 3 4	19,936 2 6	10 3 6	27,598 25½	8,310 12 10	28,257 2 10
		1909-10	1,24,204 25	41,138 30	90,222 16½	3·02	19,468 6 6	20,589 6 0	50 10 9	9,417 32½	2,291 0 9	22,914 1 6
	Kánara Range.											
18	Majali	1910-11	4,232 26	940 0	3,411 9	4·5	501 1 4	413 7 0	6 0 0	837 12	170 5 1	589 12 1
		1909-10	6,014 11	1,541 20	4,647 12	3·9	662 4 0	770 12 0	11 12 0	996 25	203 15 11	986 7 11
19	Baitkhol	1910-11	6,134 3	1,961 20	4,991 15	3·12	1,077 5 6	859 3 6	16 8 0	2,610 26	520 12 5	1,396 7 11
		1909-10	12,448 14	3,942 0	9,400 13	3·2	1,558 10 10	1,971 0 0	8 4 0	1,955 6	392 0 4	2,371 4 4
20	Bingi	1910-11	3,301 20	990 0	2,319 30	3·3	331 9 0	433 13 0	.....	464 2	93 6 4	527 3 4
		1909-10	1,947 0	421 0	1,480 20	4·4	328 11 11	210 8 0	.....	1,103 15	234 2 1	444 10 1
21	Chendia	1910-11	3,787 5	1,160 0	2,879 13	3·2	771 11 6	507 11 0	0 8 0	1,639 0	331 3 5	839 6 5
		1909-10	4,170 38	1,317 0	3,129 31	3·2	902 8 11	658 8 0	.....	1,309 36	264 11 4	923 3 4
22	Kodar	1910-11	15,979 30	5,317 20	12,026 30	3·	1,355 14 8	2,326 8 0	12 0 0	1,716 32	350 15 4	2,689 7 4
		1909-10	2,678 25	878 0	2,042 30	3·1	2,048 3 3	430 0 0	.....	2,247 33	460 11 0	890 11 0
23	Harwada	1910-11	10,198 0	2,882 0	7,619 10	3·5	800 2 0	1,261 2 0	13 14 0	1,683 30	334 7 9	1,606 7 9
		1909-10	6,584 20	1,582 20	5,002 17	4·2	785 8 9	791 4 0	6 4 0	522 38	103 1 1	900 9 1
24	Keni	1910-11	7,581 0	1,694 0	6,098 0	4·5	761 6 6	745 9 0	.....	1,244 0	544 4 0	1,289 13 0
		1909-10	4,997 20	1,267 20	4,368 20	4·1	732 14 10	603 12 0	1 8 0	457 0	228 8 0	833 12 0
25	Gangawali	1910-11	9,257 0	1,942 0	7,804 10	4·7	2,221 5 11	876 7 6	.....	3,172 3	1,387 12 6	2,264 4 0
		1909-10	8,586 8	2,530 30	7,652 15	3·4	1,501 1 2	1,269 14 0	.....	2,918 20	1,459 4 0	2,729 2 0
26	Tadri	1910-11	3,787 0	669 0	3,117 20	5·6	355 11 4	297 5 6	.....	56 38	24 14 8	322 4 2
		1909-10	7,674 20	1,295 0	6,391 24	5·9	536 10 1	647 8 0	.....	129 13	64 10 7	712 2 7
27	Kumta	1910-11	7,815 35	1,347 0	6,370 10	5·8	1,044 1 9	597 1 0	.....	1,964 29½	501 15 9	1,099 0 9
		1909-10	15,441 0	2,946 0	12,275 10	5·3	1,002 6 3	1,473 0 0	0 13 0	37 0	7 2 8	1,480 15 8
28	Kasarkode	1910-11	11,054 0	3,064 0	8,279 0	3·6	3,069 0 11	1,405 5 6	.....	6,006 19	1,578 9 3	2,983 14 9
		1909-10	35,813 20	7,451 20	29,182 17	4·9	2,653 1 6	3,725 12 0	.....	217 23	41 6 10	3,767 2 10
29	Manki	1910-11	7,534 0	1,473 20	6,044 32	5·07	1,196 3 11	676 4 0	.....	1,486 9	394 12 6	1,071 0 6
		1909-10	11,760 0	2,337 20	9,428 0	5·0	921 8 8	1,168 12 0	.....	844 0	176 15 7	1,345 11 7
30	Murdeshwar	1910-11	2,703 0	675 20	2,030 0	4·0	349 13 7	295 11 0	.....	734 23	156 13 6	452 8 6
		1909-10	2,875 0	816 0	2,044 20	3·5	332 8 8	408 0 0	.....	179 20	38 1 0	446 1 0
31	Bhatkal	1910-11	3,694 20	1,116 0	2,879 10	3·3	716 11 0	512 7 6	.....	1,283 0	334 1 10	846 9 4
		1909-10	2,621 0	617 0	2,288 10	4·2	752 6 4	308 8 0	.....	1,499 13	357 0 0	665 8 0
	Total of the Kánara Range.	1910-11	97,059 19	25,237 0	75,870 29	3·8	14,552 2 11	11,207 15 6	48 14 0	24,399 24	6,721 6 4	17,978 3 10
		1909-10	1,28,512 8	28,892 10	99,333 39	4·2	14,973 0 5	14,446 2 0	28 9 0	14,398 2	4,031 10 5	18,506 5 5
	Grand Total	1910-11	2,31,285 29	68,768 5	1,76,899 22	3·44	36,343 6 3	31,144 2 0	59 1 6	52,493 9½	15,032 3 2	46,235 6 8
		1909-10	2,47,716 33	70,031 0	1,89,556 15½	3·54	34,441 6 11	35,015 8 0	79 3 9	23,815 34½	6,325 11 2	41,420 6 11

		Rs. a. p.
Receipts	...	46,235 6 8
Expenditure	...	36,343 6 3
Profit	...	9,892 0 5

R. E. ENTHOVEN,
Collector of Salt Revenue.

APPENDIX L.

Statement showing Details of Cases of Salt smuggling disposed of by the Salt Department during the year 1910-1911.

SALT.

Divisions.	Nature of Offence.												Mode of Smuggling.							
	Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division.	...	...	...	.....	4	0 18 30	...	...	1	0 10 30	5	0 28 60	4	0 18 30	...	...	...	...	...	...
Daman Frontier ...	...	...	...	.....	...	...	...	...	...	.....	...	.....	...	...	...	...	...	...	...	...
Total, N. D and Daman ...	...	...	...	.....	4	0 18 30	...	...	1	0 10 30	5	0 28 60	4	0 18 30	...	...	...	...	...	...
Southern Division.	13	14 21 18	1	0 6 40	17	180 11 14	1	11 10 0	63	2,553 22 53	95	2,759 31 45	11	13 22 56	...	...	2	15 10 0	3	2,504 4 40
Goa Territory ...	...	...	33	31 23 77½	...	...	...	...	2	0 15 40	35	31 39 37½	19	28 34 0	...	...	...	...	...	...
Total, S. D. and Goa ...	13	14 21 18	34	31 30 37½	17	180 11 14	1	11 10 0	65	2,553 38 13	130	2,791 31 2½	30	42 16 56	...	...	2	15 10 0	3	2,504 4 40
Total ...	13	14 21 18	34	31 30 37½	21	180 29 44	1	11 10 0	66	2,554 8 43	135	2,792 19 62½	34	42 35 6	...	...	2	15 10 0	3	2,504 4 40

SALT—*contd.*

Divisions.	Mode of Smuggling—*contd.*				How cases were disposed of.						Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Rewards granted, if any.
	Miscellaneous.		Total.		Number of persons arrested	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.							
	No.	Quantity.	No.	Quantity.													
		Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	1	0 10 30	5	0 28 60	8	...	8	8	...	100	0 11 10	.....	0 3 6	0 3 6	32 0 0	0 11 10	21 0 0
Daman Frontier ..	...	.....	...	.....	...	...	...	...	...	..	.....	.....	.....	.....	.....	.....	.....
Total, N. D. and Daman ...	1	0 10 30	5	0 28 60	8	...	8	8	...	100	0 11 10	.....	0 3 6	0 3 6	32 0 0	0 11 10	21 0 0
Southern Division.	79	226 34 29	95	2,759 31 45	103	10	93	92	1	98·92	6,033 8 7	264 0 0	36 5 3	300 5 3	311 14 0	5,240 12 2	213 0 0
Goa Territory ...	16	3 5 37½	35	31 39 37½	29	7	22	21	1	95·46	58 5 7	.....	8 10 4	8 10 4	91 4 0	53 15 5	156 4 0
Total, S. D. and Goa ...	95	229 39 66½	130	1,791 31 2½	132	17	115	113	2	98·26	6,091 14 2	264 0 0	44 15 7	308 15 7	403 2 0	5,294 11 7	369 4 0
Total ...	96	230 10 16½	135	2,792 19 62½	140	17	123	121	2	98·37	6,092 10 0	264 0 0	45 3 1	309 3 1	435 2 0	5,295 7 5	390 4 0

R. E. ENTHOVEN,
Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 5924 of 1911.

Poona, 24th August 1911.

Submitted to Government in the Revenue Department.

2. The financial results of the year under report and the two previous years are as follows :— Financial results.

	1910-11.	1909-10.	1908-09.	Annual average. 1903—1908.
	Rs.	Rs.	Rs.	Rs.
Gross receipts	123 lákhs.	126 lákhs.	122 lákhs.	162 lákhs.
Net receipts	102·5 „	107 „	103 „	144 „
Expenditure exclusive of refunds	20 „	18·75 „	18·25 „	17·25 „
Percentage of charges to net receipts	19·6	17·5	17·6	12

3. The salt removed from the works amounted to Removals.

	Full duty.	Nominal duty.	Free of duty.	Total.
	Maunds s.	Maunds s.	Maunds s.	Maunds s.
1909-10 ...	1,10,87,065 0	7,76,244 0	67,691 20	1,19,31,000 20
1910-11 ...	1,11,27,026 30	8,69,408 0	1,18,081 39	1,21,14,516 29

from which it will be seen that there was a considerable rise in the removals of salt on which nominal duty was payable and salt which was free of duty, and this is accounted for in paragraph 25 of the report. The increase in the issues at full duty amounted to about 40,000 maunds.

4. The total quantity manufactured rose from 1,21,56,699 maunds to 1,30,22,890 maunds and this enhanced production increased the aggregate stocks in hand from 25½ lákhs at the beginning to 28½ lákhs at the close of the year. This stock added to the balance of 58¾ lákhs on the 30th June 1911 (against 63¼ lákhs on the same date in the previous year) is sufficient to meet the ordinary demand up to the next manufacturing season. The report furnishes evidence of the unwillingness of the manufacturers of sea salt to render their production appreciably in excess of the demand for the year, but the state of the balances in stock is being carefully watched. To provide for any unforeseen increase in the demand for Baragra salt during the ensuing year, the Collector proposes to open 50 pans next fair season in the contemplated new salt work between Khárághoda and Udu, the scheme for which is now being considered by Government. The project for constructing a new salt work at Bhándup is also under consideration, but it is not likely that the work will be taken in hand just at present. Manufacture.

5. The small increase in the removals of fully dutiable salt is accompanied by a considerable decrease in the excise duty receipts. This is, however, nominal and is due to the payment in advance, during the previous year, of the duty on a large quantity of salt removed during the year under report. There is a noticeable increase in the quantity of Baragra salt exported from this Presidency to the Central Provinces (counterbalanced, however, by a decrease in the exports of sea salt) and to the United Provinces, but the quantity sent to Central India has fallen off. Exports of sea salt to the Madras Presidency show a diminution of about 50,000 maunds and those to Mysore of about 95,000 Receipts.

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maunds. During the year 1909-10, 77·7 of the sea salt manufactured near Bombay was consumed outside the Presidency. In the year under report the proportion fell to 73·3 per cent.

Expenditure.

6. The total expenditure of the Department has increased by 1¼ lákhs. Of this about Rs. 39,000 is due to the reorganization of establishment; Rs. 45,000 to the additional compensation paid to the owners of the land acquired for the Bhándup saltworks; Rs. 23,000 to the conversion of the schooner 'Pelican' into a steamer; Rs. 45,000 to the purchase of salt and freight of Baragra salt consequent on the opening of 27 new pans and to the production of a larger quantity of Baragra salt. There was a decrease of Rs. 57,000 under "Grain Compensation Allowance."

Offences.

7. There was again a welcome fall in the number of cases of salt smuggling which decreased from 170 to 135 as a result undoubtedly of the reduction of the duty.

Fish-curing yards.

8. The fish-curing yards made a profit of Rs. 9,892 at the issue rate of 7 annas a maund which was brought into force from 1st October 1910. There is, however, as yet no need to consider the question of a further reduction of the rate.

Consumption and prices.

9. The average rate of consumption per head throughout the Presidency (calculated on the census figures of 1901) rose from 12·17 lbs. to 13·17 lbs, while the change in the average selling price in most of the districts of the Presidency, except Kolába, Ratnágiri and Poona, was insignificant and due to the ordinary trade fluctuations. The rise in price in Poona (0-6-4) is attributed to the continuance of the monsoon for a longer period than usual, but that of about 4 annas in Kolába and Ratnágiri has not been explained. The old complaint of high prices of salt during the monsoon months in Ratnágiri was again put forward during the year under report and after full consideration it has been decided with the approval of Government that, in the event of prices rising in that district, salt will be issued for local consumption from the fish-curing yards at such fixed price and during such period as may be determined by the Collector of Salt Revenue in consultation with the Collector of Ratnágiri.

Concluding remarks.

10. The late Mr. Wood was in charge of the Department for the greater part of the year. By his death Government have lost a zealous and energetic officer. The working of the Department throughout a somewhat uneventful year has been satisfactory.

H. O. QUIN,
Acting Commissioner of Customs, Salt, Opium and Abkari.

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